



ABANDONED URBAN PROPERTY TAX CLASSIFICATION

Information for Property Owners

Kentucky Revised Statutes and Louisville Metro Government ordinances define ABANDONED URBAN PROPERTY as:

- Any **vacant structure or vacant or unimproved lot or parcel of ground** in a predominantly developed urban area which has been **vacant or unimproved** for a period of **at least one (1) year** (January 1, 2004 - December 31, 2004),

AND meets **one** of the following criteria:

- a. Property is dilapidated, unsanitary, unsafe, vermin infested or otherwise dangerous to the safety of persons, or is unfit for its intended use, or has been cleaned, boarded or received code violations by Louisville Metro Department of Inspections, Permits and Licenses during the 2005 tax year (**January 1 – December 31, 2004**);

OR

- b. By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin, or has been cleaned, boarded or received code violations by Louisville Metro Department of Inspections, Permits and Licenses during the 2005 tax year (**January 1 – December 31, 2004**);

OR

- c. Has been tax delinquent for a period of at least three (3) years.

Kentucky Revised Statutes and Louisville Metro Government ordinances provide for a separate tax classification for abandoned property in the Urban Service District. Abandoned Urban Property may be taxed at a higher rate than other property in Louisville Metro. Tax bills from the County Sheriff for the current year of assessment will be mailed November 1, 2005.

You may appeal the Abandoned Urban Property classification if you feel it does not meet the criteria listed above and was incorrectly classified. Regardless of the property's current condition, you must demonstrate that it did not meet the criteria between January 1, 2004 to December 31, 2004.

For those who chose to appeal, you may pay the normal Urban Service District tax by contacting Jim Phillips, Jefferson County Sheriff's Office at 574-5459. Once the appeal is processed, you will receive an updated tax bill that reflects the total amount owed.

Your appeal **must** include the following:

1. **Your name, correct mailing address and telephone number(s).**
2. Name, correct mailing address and telephone number(s) of the property owner(s) (if different).
3. The address and Parcel ID (Tax Block and lot number that is included on the tax bill) of the property you are writing about.
4. Attach settlement statement, deed, mortgage, etc. to verify purchase date if you purchased the property after December 31, 2004.
5. If the property was occupied anytime from January 1, 2004 through December 31, 2004 you must provide documentation (i.e. lease agreement, mortgage (if owner-occupied), utility bill, etc.). Please state the name of the occupant and how long they have occupied the property.
6. List the reason or reasons you think the AUP tax classification does not apply to your property using A, B, & C on page 1 of this letter.
7. If the property includes a structure, provide documentation of any work done on the home during January 1, 2004 – December 31, 2004.
8. Provide inside and outside photos of the property. Photos will not be returned.
9. Submit documentation that you have paid the 2005 property taxes, if applicable.

Please mail your appeal to the following:

Louisville Metro Housing & Community Development

ATTN: Vacant Property Review Commission

745 West Main Street, Suite 300

Louisville, Kentucky 40202-2633

You may fax your appeal (with all documentation) to the following:

(502) 574-4199

ATTN: Vacant Property Review Commission

Should you have any questions please call 574-3107 and request to speak to an “AUP” staff person.